

Extra form

JOURNAL										PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3	4		5
				DEBIT	CREDIT	DEBIT	CREDIT		DEBIT	CREDIT	
1											1
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27											27

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PROBLEM

JOURNALIZING TRANSACTIONS AND PROVING AND TELLING A STORY

1, 2.

JOURNAL										PAGE 1			
DATE	ACCOUNT TITLE	DEBIT	CREDIT	POST. REF.	GENERAL		SALES		CASH		1	2	3
					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT			
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PROBLEM (concluded)

2., 3., 6.

JOURNAL										PAGE 2	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3	4	5	6
				DEBIT	CREDIT	DEBIT	CREDIT				
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2. Prove page 1 of the journal:

Column	Debit Column Totals	Credit Column Totals
General	_____	_____
Sales	_____	_____
Cash	_____	_____
Totals	=====	=====

4. Prove page 2 of the journal:

Column	Debit Column Totals	Credit Column Totals
General	_____	_____
Sales	_____	_____
Cash	_____	_____
Totals	=====	=====

5. Prove cash:

Cash on hand at the beginning of the month	_____
Plus total cash received during the month	_____
Equals Total	_____
Less total cash paid during the month	_____
Equals cash balance at the end of the month	_____
Checkbook balance on the next unused check stub	=====

JOURNAL										PAGE	
										1	2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			1	2
				DEBIT	CREDIT		DEBIT	CREDIT			
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